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CERTIFICATE OF EXPRESS MAILING	
I hereby certify that this correspondence is being deposited with the United States Postal Service as Express Mail No. EV314905203US, with sufficient postage, in an envelope addressed to: Mail Stop RCE, Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:	
Date: June 29, 2005	Name: James P. Naughton, Reg No 30,665 Signature: <i>James P. Naughton</i>

**BRINKS
HOFFER
GILSON
& LIONE****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Appln. of: Hideki Ito

Appln. No.: 10/057,603

Filed: January 24, 2002

For: AUDIO DEVICE CAPABLE OF PLAYING
BACK AUDIO FILES FROM A PLURALITY
OF SESSIONS (NEW)

Examiner: Tan X. Dinh

Art Unit: 2653

Attorney Docket No.: 9333/284

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450**TRANSMITTAL**

Sir:

Attached are:

- ☒ PTO Transmittal (in dup.); Amendment and Response; and
☒ Return Receipt Postcard

Fee calculation:

- ☐ No additional fee is required.
☐ Small Entity.
☐ An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
☐ A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
☐ An additional filing fee has been calculated as shown below:

					Small Entity			Not a Small Entity	
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total		Minus			x \$25=			x \$50=	
Indep.		Minus			X100=			x \$200=	
First Presentation of Multiple Dep. Claim					+ \$180=			+ \$360=	
					Total	\$		Total	\$

Fee payment:

- ☐ A check in the amount of \$_____ is enclosed.
☐ Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

James P. Naughton
James P. Naughton (Reg. No. 30,665)June 29, 2005
Date

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in an envelope addressed to:

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450
on



June 29, 2005

Date of Deposit

James P. Naughton, Reg. No. 30,665

Name of Applicant, Assignee or
Registered Representative

James P. Naughton
Signature

June 29, 2005

Date of Deposit

Our Case No. 9333/284

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Hideki Ito

Serial No.: 10/057,603

Filing Date: January 24, 2002

For: AUDIO DEVICE CAPABLE OF PLAYING
BACK AUDIO FILES FROM A PLURALITY OF
SESSIONS

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) Examiner: Tan X. Dinh
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) Group Art Unit No.: 2653
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AMENDMENT AND RESPONSE

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This paper is timely filed on June 29, 2005 in response to the non-final Office
Action dated March 29, 2005. Applicant requests reconsideration of the application in
view of the following amendments and remarks.